

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, DC 20224

March 2, 2005

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MEMORANDUM FOR ACTING DEPUTY DIRECTOR, COMPLIANCE FIELD
OPERATIONS
DEPUTY DIRECTOR, COMPLIANCE SERVICES
DIRECTOR, CASE MANAGEMENT
DIRECTOR, CENTRALIZED WORKLOAD SELECTION
AND DELIVERY

FROM: Robert L. Hunt /s/ *Robert L. Hunt*
Acting Deputy Director, Compliance Policy

SUBJECT: Interim Guidance for Processing Power of Attorney
(POA)/Third-Party Authorization Requests

The purpose of this memorandum is to issue guidance for processing POA/Third-Party Authorization Requests. Please ensure that this information is distributed to all affected employees within your organization.

The Centralized Authorization File (CAF) unit that processes POA/Third-Party Authorization Requests has been centralized into two SB/SE campuses, Memphis and Ogden. International POA/Third-Party Authorization Requests will continue to be processed in Philadelphia. The centralization will provide easier access to third-party information, improve processing and simplify procedures for obtaining authorization.

Attachment 1 contains revised procedures for processing POA/Third-Party Authorization Requests. This guidance will be incorporated into IRM 5.1.1.9 upon clearance, but no later than April 30, 2006.

If you have any questions, please contact me or have a member of your staff contact Joan Doe at (202) 283-1234. Employee questions or concerns should be elevated through the chain of command.

Attachment

cc: IMD Coordinator
www.irs.gov

Attachment 1

IRM 5.1.1.9

Taxpayers submit third-party authorizations to designate individuals as their representatives to receive confidential tax information on a Power of Attorney (POA) or to designate them as appointees on a Tax Information Authorization (TIA).

Taxpayers may use the following forms to designate a third-party representative:
Form 2848, Power of Attorney and Declaration of Representative
Form 8821, Tax Information Authorization

The authorization will allow the third-party to:
Represent the taxpayer before the IRS (POA).
Inspect and/or receive confidential tax information (POA, TIA).

Forward Form 2848 or Form 8821 to the appropriate Centralized Authorization File (CAF) campus in Memphis, Ogden or Philadelphia (International). The third-party authorization request can be mailed or faxed to the appropriate campus.

Mail or fax Form 2848 or Form 8821 to the following campus based on the state mapping chart

Campus	Fax Number	Mailing Address
Memphis	(901) 546-4115	5333 Getwell Road, Stop 8324, Memphis, TN 37501
Ogden	(801) 620-4249	PO Box 9941, Stop 6737 Ogden, UT 84409
Philadelphia (International Only)	(215) 516-1017	11601 Roosevelt Blvd. Philadelphia, PA 19255

If Form 2848 or Form 8821 has been faxed, retain the original in the case file.

Document in the case file the date and campus to which the Form 2848 or Form 8821 was forwarded.